

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

- - - - -	X	
REGAL WARE, INC.,	:	
	:	
Appellant,	:	
	:	
v.	:	Case No. 1:06-cv-588 (JJF)
	:	
GROUPE SEB USA, SEB S.A.,	:	Related Doc.: 25
and GLOBAL HOME PRODUCTS	:	
LLC, <u>et al.</u> ,	:	
	:	
Appellees.	:	
- - - - -	X	
In re:	:	Chapter 11
	:	
GLOBAL HOME PRODUCTS LLC,	:	Case No. 06-10340 (KG)
<u>et al.</u> ,	:	Jointly Administered
	:	
Debtors.	:	
- - - - -	X	

**DECLARATION OF SCOTT K. MEYER IN SUPPORT OF
ANSWERING BRIEF OF SEB S.A. AND GROUPE SEB USA, APPELLEES**

STATE OF NEW JERSEY	:	
	:	SS:
COUNTY OF ESSEX	:	

I, Scott K. Meyer, hereby declare under penalty of perjury as follows:

1. I am the Executive Vice President of Groupe SEB USA and the President of Groupe SEB USA's T-Fal/WearEver division.

2. I have read the Answering Brief of SEB S.A. and Groupe SEB USA, Appellees (Docket No. 25) (the

"Brief"),¹ filed by SEB S.A. and Groupe SEB USA (collectively, "SEB"), two of the appellees in the above-captioned appeal, and the purchasers of certain assets of the debtors and debtors-in-possession (the "Debtors") in the above-captioned chapter 11 cases pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court").

3. The factual allegations set forth in the Brief are true and correct to the best of my knowledge, information, and belief.

4. SEB has taken significant steps since the entry of the Order (I) Approving Sale by the WearEver Debtors of Substantially All of WearEver Debtors' Assets Free and Clear of All Liens, Claims, Encumbrances and Other Interests Pursuant to Sections 363(b), (f) and (m) of the Bankruptcy Code, (II) Assuming and Assigning Certain Executory Contracts and Unexpired Leases, and (III) Granting Related Relief, entered by the Bankruptcy Court in the Debtors' chapter 11 cases on August 14, 2006, to implement the terms of that order and the sale,

¹ Each capitalized term not otherwise defined herein shall have the meaning ascribed to it in the Brief.

assumption, and assignment to SEB of the Trademark Sublicense Agreement, dated April 2004, between Newell Operating Company and Mirro Operating Company LLC.

5. At the request of Regal Ware, Inc. (the "Appellant"), SEB has forwarded payments directly to the Appellant to reimburse the Appellant for legal expenses arising out of the protection of the Regal, Regal & Design, and Coronet Regal trademarks.

6. SEB has continued the retail sale of Regal products at Wal-Mart Stores, Inc. ("Wal-Mart") nationwide, a critical vendor. In this regard, SEB has put into place distribution procedures to fulfill its commitments to Wal-Mart, and has advised Wal-Mart that it will make every effort to maintain a mutually beneficial relationship with respect to the sale of Regal products.

7. SEB has developed and utilized procedures to address customer issues, including the return of Regal products, performance on guaranties of Regal products, and concerns expressed by unsatisfied customers.

8. SEB has established an employee base sufficient to fulfill its obligations arising from the sale of Regal products, and has addressed numerous employment issues with such staff and workers.

9. SEB has paid in excess of \$1.5 million in compensation to Wal-Mart for lost sales/margin due to product supply interruptions since the acquisition, the majority of which is due to the Regal business.

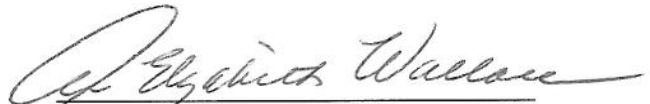
10. SEB has handled technical and logistical matters relating to the sale of Regal products.

11. These efforts are only a few of the steps that SEB has taken to maintain the ongoing sale of Regal products at the world's largest retail chain.



Scott K. Meyer

SWORN AND SUBSCRIBED TO before me this 13th day of
December, 2006.



Notary Public

Ann Elizabeth Wallace
Notary Public
My Commission Expires 10/05/10

CERTIFICATE OF SERVICE

I hereby certify that on December 13, 2006, I electronically filed the **DECLARATION OF SCOTT K. MEYER IN SUPPORT OF ANSWERING BRIEF OF SEB S.A. AND GROUPE SEB USA, APPELLEES** with the Clerk of Court using CM/ECF which will send notification of such filing(s) to the following, to whom I also delivered a copy by hand delivery:

(Counsel for the Debtors)
Laura Davis Jones, Esquire
Bruce Grohsgal, Esquire
Pachulski Stang Ziehl Young
Jones & Weintraub LLP
919 North Market Street, 17th
Floor
P.O. Box 8705
Wilmington, Delaware 19899-8705

(Counsel for Regal Ware, Inc.)
Morton R. Branzburg, Esquire
Steven K. Kortanek, Esquire
Patrick A. Costello, Esquire
Jennifer L. Scoliard, Esquire
Klehr Harrison Harvey Branzburg
& Ellers LLP
919 North Market Street, Suite
1000
Wilmington, Delaware 19801

(Counsel for the Official Committee of Unsecured Creditors)
David M. Fournier, Esquire
Evelyn J. Meltzer, Esquire
Pepper Hamilton LLP
1313 Market Street, Suite 5100
Wilmington, Delaware 19801

(Counsel for Wachovia Bank, National Association)
Joseph H. Huston, Jr., Esquire
Stevens & Lee, P.C.
1105 North Market Street, 7th
Floor
Wilmington, Delaware 19801

I hereby certify that on December 13, 2006, I have mailed, via first-class mail unless otherwise indicated, the document(s) to the following non-registered participants:

(Counsel for Regal Ware, Inc.)
Daniel R. Johnson, Esquire
Joseph A. Kromholz, Esquire
Ryan Kromholz & Manion, S.C.
P.O. Box 26618
Milwaukee, Wisconsin 53226-0618

(Counsel for CitiGroup)
Joseph Smolinsky, Esquire
Chadbourne and Parke LLP
30 Rockefeller Plaza
New York, New York 10112

(Counsel for the Official Committee of Unsecured Creditors)
Sharon Levine, Esquire
Bruce Buechler, Esquire
Lowenstein Sandler PC
65 Livingston Avenue
Roseland, New Jersey 07068-1791

(Counsel for Wachovia Bank, National Association)
Steven B. Soll, Esquire
Jonathan N. Helfat, Esquire
Matthew J. Miller, Esquire
Otterbourg, Steindler, Houston & Rosen, P.C.
230 Park Avenue
New York, New York 10169-0075

(Counsel for Lifetime Brands, Inc.)
Ronald S. Gellert, Esquire
Michael Busenkell, Esquire
Eckert Seamans Cherin & Mellott, LLC
300 Delaware Avenue, Suite 1360
Wilmington, Delaware 19801
(via Hand Delivery)

(Counsel to Lifetime Brands, Inc.)
Leonard Klingbaum, Esquire
Neil E. Herman, Esquire
Morgan, Lewis & Bockius, LLP
101 Park Avenue
New York, New York 10178



Gregg M. Galardi (I.D. No. 2991)
Matthew P. Ward (I.D. No. 4471)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
One Rodney Square
P.O. Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000
mpward@skadden.com